

### ABSTRACT OF THE DISCLOSURE

In a valve system for a OHV horizontally-opposed, four-cycle internal combustion engine, valve camshafts are provided at crankcase portions for supporting a crankshaft, of left and right cylinder banks disposed on opposite sides of the crankshaft. Intake and exhaust valves are provided at cylinder heads and are opened and closed by pull rods operated by the valve camshafts. The aforementioned valve system achieves large reductions in the size and weight of the piston heads where the intake and exhaust valves of the internal combustion engine are disposed.